

“Exhibit J-11”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357336

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00013

Tax Issues

11/02/06 K Applegate	1.50	Review of the liquidating trust and SEC comments as they relate to tax.
11/02/06 N Hall	2.70	Review and analyze issues regarding liquidating trust and correspondence from SEC, PBGC and First Trust deed committee.
11/03/06 N Hall	.50	Work on revisions to disclosure and trust.
11/06/06 K Applegate	3.60	Reading of the revised tax disclosures, edit same (.8); work on the tax disclosures given the major revisions to the plan (.9); draft revisions to the plan (.9).
11/06/06 N Hall	3.90	Review and comment on tax implications of plan and disclosure.
11/07/06 K Applegate	.70	Review and revise the tax disclosures.
11/08/06 K Applegate	.30	Work on the tax disclosures.
11/09/06 K Applegate	1.50	Review of 468B regulations on liquidating trusts (1.3); telephone conference with Mark Wallace of the creditor's committee (.2).
11/09/06 N Hall	.80	Review revisions to disclosures (.6), Telephone call to Wallace, Esq. (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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January 19, 2007

11/10/06 K Applegate	1.90	Review of the creditor committee's changes to the tax disclosures (1.3); telephone call with Mark Wallace on ordinary loss from the trust (.2); further analyze effect (.6).
11/10/06 N Hall	.80	Review email from M. Wallace.
11/14/06 K Applegate	.40	Analyze bad debt expense on the first trust deed members.
11/14/06 B Bauman	.20	Research of issue regarding writing off of bad debt vs. taking capital loss for asset disposition.
11/15/06 K Applegate	1.40	Telephone calls on tax strategies for the bad debt expense (.4); research on writing down bad debts within close proximity to a bankruptcy (1.0).
11/15/06 N Hall	.30	Analyze plan tax issues.
11/16/06 K Applegate	.50	Telephone conference with Susan and creditors on writing down loans in the first trust (.4); telephone call with Mark Wallace on issues (.1).
11/17/06 K Applegate	1.30	Telephone calls to Elesa and KPMG on the ability to write down the loans on the First Trust Deed Fund.
11/17/06 B Bauman	1.50	Research bad debt deductions, capital losses regarding taking bad debt deduction prior to sale of mortgage-backed loans to third party.
11/20/06 K Applegate	.90	Telephone call with Susan on write down of the loans (.4); telephone calls with KPMG on getting an opinion (.5).
11/21/06 K Applegate	.50	Telephone conference with attorneys on the First Trust Deed's request; review e-mail on same; telephone calls to KPMG.
11/28/06 K Applegate	1.50	Research on tax issues associated with the liquidating trust (.5); review e-mails from Elisa on tax opinion for the First Trust Deed request (.6); follow up with KPMG (.4).

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11/28/06 N Hall	5.70 Review email from A. Jarvis and attached draft Trust Agreement (1.4); review Rev Proc and Regulations (1.7); rough draft Agency Agreement (1.3); dictate recitals to draft agreement, proof and correct draft (.8); proof revisions, dictate email transmittal (.5).
11/29/06 K Applegate	.40 Work with KPMG on obtaining tax opinion letter for First Trust Deed members (.4).

TOTAL FOR LEGAL SERVICES RENDERED

\$9,011.00

“Exhibit J-12”

STATEMENT OF ACCOUNT

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SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357338

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00015

Travel Time

11/12/06 A Jarvis	4.00	Travel from Salt Lake to Las Vegas for hearing.
11/12/06 E Monson	4.00	Travel to Las Vegas for hearing on Disclosure Statement.
11/13/06 A Jarvis	.50	Travel to court for hearing.
11/13/06 A Jarvis	4.90	Travel from Las Vegas to Salt Lake (delay).
11/13/06 E Monson	4.00	Travel to Salt Lake City from Las Vegas after Disclosure Statement hearing.
11/15/06 A Jarvis	3.50	Travel from Salt Lake to Las Vegas for meetings.
11/15/06 A Jarvis	3.80	Travel from Las Vegas to Salt Lake after meetings.
11/15/06 M Pugsley	4.50	Travel to L.V. and home (4.5).
11/27/06 S Strong	3.20	Travel to Las Vegas for meetings and hearings (3.2).
11/28/06 S Strong	2.30	Return travel from Las Vegas to SLC (non-working portion) (2.3).

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Debtor USA Commercial Mortgage Co., et al.

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TOTAL FOR LEGAL SERVICES RENDERED

\$4,860.25

“Exhibit J-13”

STATEMENT OF ACCOUNT

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357339

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00017

Regulatory Matters

11/01/06 M Pugsley	2.90 Review conversion agreements and correspondence regarding same (.3); research regarding privilege issues (2.1); evaluate subpoena (.5).
11/01/06 A Tsu	3.20 Milanowski email review (1.2); drafting email to M. Pugsley regarding same (.1); reviewing information regarding USA entities in preparation for email review (1.1); begin searching terms for relevant information (.8).
11/02/06 M Pugsley	5.30 Review documents to be produced to SEC (3.2); research regarding privilege issues (2.1).
11/02/06 J Zimmer	1.30 Assist with Summation document searches.
11/08/06 M Pugsley	4.40 Research regarding 10-90 transactions (2.8); telephone conference with SEC regarding various issues (.5); draft outline regarding diversified T/A (1.1).
11/08/06 M Pugsley	1.20 Research regarding shareholder disclosure issues (1.2).
11/09/06 M Pugsley	6.50 Research regarding Shareholder Disclosure issues (3.9); outline 10-90 transaction and review docs. (2.6).

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11/10/06 A Jarvis	.30 Correspondence with client on SEC issues.
11/10/06 M Pugsley	1.30 Prepare for meeting with SEC (1.3).
11/13/06 J Zimmer	3.90 Prepare Documents for Production.
11/14/06 A Jarvis	.30 Correspondence on SEC issues.
11/14/06 M Pugsley	6.50 Prepare for meeting with SEC (4.2); telephone conference with L. Dean (.8); draft correspondence regarding same (.5); research regarding claims (1.0).
11/15/06 A Jarvis	4.50 Participate in meeting with SEC and follow up on gathering documents.
11/15/06 A Jarvis	.60 Correspondence on document requests.
11/15/06 M Pugsley	7.30 Prepare for and attend meeting with SEC in Las Vegas (7.3).
11/15/06 J Zimmer	.40 Assist with Summation search.
11/16/06 K Cassett	1.20 Bate stamp additional document production.
11/16/06 K Cassett	1.30 Continue indexing document production.
11/17/06 M Pugsley	4.60 Review analysis regarding Marquis Hotel (.4); conference call with Mesirow regarding same (1.3); review ADOL documents to be produced (1.1); review documents regarding Marquis (1.3); draft letter to L. Dean regarding order of investigation (.5).
11/17/06 K Cassett	.50 Bates stamp additional document production.
11/28/06 M Pugsley	2.50 Analyze document production issues/concerns (.7); review documents to be produced to SEC (1.8).
11/29/06 J Zimmer	1.40 Prepare Documents for Production.
11/30/06 M Pugsley	6.10 Conference call with L. Dean of SEC regarding affidavit (2.0); conference call with client and professionals regarding various issues (1.9); review new documents to be provided to SEC (1.5); coordinate production with Mesirow (.7).

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11/30/06 J Zimmer .90 Prepare Documents for Production.

TOTAL FOR LEGAL SERVICES RENDERED

\$15,813.50

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STATEMENT OF ACCOUNT

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POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357342

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00021

Unsecured Creditors Committee Relations

11/03/06 A Jarvis	.30	Conference call with Committees regarding issues with APA, plan negotiations (1.2).
11/03/06 S Strong	.25	Participate in teleconference with debtors and committees professionals regarding various plan issues and compromises (1.).
11/05/06 A Jarvis	.55	Conference call with committees regarding revisions to plan of reorganization, APA (2.2).
11/06/06 A Jarvis	.85	Conference call with Committees regarding plan and disclosure statement, APA (3.4).
11/06/06 S Strong	.38	Participate in telephone conference with debtors and committees professionals regarding current draft of disclosure statement and further revisions needed (0.9); review and analysis of proposed inserts from various committees for disclosure statement (0.6).
11/07/06 A Jarvis	.25	Conference call with Committees on disclosure statement (1.0).
11/10/06 A Jarvis	.42	Conference call with Committees on finalizing plan of reorganization (1.7).

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Debtor USA Commercial Mortgage Co., et al.

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11/10/06 S Strong	.15 Participate in conference call with committees regarding Plan issues and liquidation analysis (.6).
11/10/06 S Strong	.13 Participate in follow-up conference call with committees regarding final revisions to plan and disclosure statement in advance of Mondays hearing for approval of disclosure statement (.5).
11/21/06 A Jarvis	.25 Conference call with committees regarding solicitation/plan confirmation issues (1.0).
11/30/06 A Jarvis	.05 Correspondence on committee meeting (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,067.62

“Exhibit J-15”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

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ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357343

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00022

Executory Contracts Committee Relations

11/03/06 A Jarvis	.30 Conference call with Committees regarding issues with APA, plan negotiations (1.2).
11/03/06 S Strong	.25 Participate in teleconference with debtors and committees professionals regarding various plan issues and compromises (1.).
11/05/06 A Jarvis	.55 Conference call with committees regarding revisions to plan of reorganization, APA (2.2).
11/06/06 A Jarvis	.85 Conference call with Committees regarding plan and disclosure statement, APA (3.4).
11/06/06 S Strong	.38 Participate in telephone conference with debtors and committees professionals regarding current draft of disclosure statement and further revisions needed (0.9); review and analysis of proposed inserts from various committees for disclosure statement (0.6).
11/07/06 A Jarvis	.25 Conference call with Committees on disclosure statement (1.0).
11/10/06 A Jarvis	.42 Conference call with Committees on finalizing plan of reorganization (1.7).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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11/10/06 S Strong	.15 Participate in conference call with committees regarding Plan issues and liquidation analysis (.6).
11/10/06 S Strong	.12 Participate in follow-up conference call with committees regarding final revisions to plan and disclosure statement in advance of Mondays hearing for approval of disclosure statement (.5).
11/21/06 A Jarvis	.25 Conference call with committees regarding solicitation/plan confirmation issues (1.0).
11/30/06 A Jarvis	.05 Correspondence on committee meeting (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,067.62

“Exhibit J-16”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
 Thomas J. Allison 4484 South Pecos Road
 Las Vegas, NV 89121

January 19, 2007
 Invoice No. 357337

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00014

Costs

Costs Advanced:

11/07/06 Air Fare - - American Express	224.10
11/14/06 Air Fare - - Bankcard Center	290.10
11/14/06 Air Fare - - Bankcard Center	29.00
11/14/06 Air Fare - - Bankcard Center	261.10
11/14/06 Air Fare - - Bankcard Center	350.11
11/14/06 Air Fare - - Bankcard Center	350.11
11/14/06 Air Fare - - Bankcard Center	29.00
11/14/06 Air Fare - - Bankcard Center	29.00
11/14/06 Air Fare - - Bankcard Center	29.00
11/14/06 Air Fare - - Bankcard Center	129.80
11/14/06 Air Fare - - Bankcard Center	29.00
11/14/06 Air Fare - - Bankcard Center	29.00
11/14/06 Air Fare - - Bankcard Center	131.30
11/14/06 Air Fare - - Bankcard Center	350.11
11/14/06 Air Fare - - Bankcard Center	350.11
11/14/06 Air Fare - - Bankcard Center	(129.80)
11/14/06 Air Fare - - Bankcard Center	(261.10)
11/14/06 Air Fare - - Bankcard Center	(129.80)
11/06/06 Travel Expense - - Annette W. Jarvis	230.13
11/06/06 Travel Expense - - Annette W. Jarvis	315.88
11/06/06 Travel Expense - - Annette W. Jarvis	278.53
11/06/06 Travel Expense - - Elaine A. Monson	177.51
11/06/06 Travel Expense - - Steven C. Strong	476.61
11/22/06 Travel Expense - - Annette W. Jarvis	78.01
11/22/06 Travel Expense - - Annette W. Jarvis	440.23

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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January 19, 2007

11/22/06 Travel Expense - - Elaine A. Monson	243.01
11/22/06 Travel Expense - - Elaine A. Monson	871.99
11/22/06 Travel Expense - - Mark W. Pugsley	19.00
11/20/06 Filing Fee - UCC-1 - - Wells Fargo Remittance Center	15.00
11/20/06 UCC Search - - Wells Fargo Remittance Center	6.00
11/20/06 UCC Search - - Wells Fargo Remittance Center	6.00
11/20/06 Search Fee - - Wells Fargo Remittance Center	2.05
11/20/06 Search Fee - - Wells Fargo Remittance Center	3.08
11/20/06 Search Fee - - Wells Fargo Remittance Center	1.03
11/01/06 Filing Fee - UCC (Pegasus-MH Adventures) - - California Secretary of State	20.00
11/02/06 Filing Fee - UCC (Ocean Atlantic Chicago, LLC) - - Illinois Secretary of State	20.00
11/02/06 Filing Fee - UCC (Columbia Managing Partners) - - Nevada Secretary of State	60.00
11/02/06 Filing Fee - UCC - (Columbia Managing Partners) - - Texas Secretary of State	30.00
11/02/06 Filing Fee - UCC - Binford Medical Developers - - Indiana Secretary of State	8.00
11/02/06 Filing Fee - UCC (6425 Gess Ltd.) - - Texas Secretary of State	30.00
11/06/06 Filing Fee - UCC (619 Main LP) - - Texas Secretary of State	30.00
11/30/06 Federal Express Charges	747.74
11/30/06 Long Distance Telephone Charges	7106.34
11/30/06 Postage	467.67
11/30/06 Database Legal Research	372.24
11/30/06 Copying Expense	1735.60
11/30/06 Business Meal(s)	462.66

TOTAL COSTS ADVANCED

\$16,344.45

Client Address: **DEBTOR USA COMMERCIAL MORTGAGE CO., E**
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

Client Contact: Thomas J. Allison
 Matter Number: **34585-00014** Matter Name: **Costs**

COST DETAIL

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/01/06		\$0.20	064	1	Copying Expense 110106 BRINKERHOFF ALLAN T	1855499
rq&n	11/01/06		\$0.20	064	1	Copying Expense 110106 BRINKERHOFF ALLAN T	1855500
rq&n	11/01/06		\$0.20	064	1	Copying Expense 110106 BRINKERHOFF ALLAN T	1855501
rq&n	11/01/06		\$1.40	064	7	Copying Expense 110106 BRINKERHOFF ALLAN T	1855502
rq&n	11/01/06		\$1.20	064	6	Copying Expense 110106 BRINKERHOFF ALLAN T	1855503
rq&n	11/01/06		\$5.00	064	25	Copying Expense 110106 BRINKERHOFF ALLAN T	1855504
rq&n	11/01/06		\$0.18	014	1	Long Distance Telephone Charges 7027342400 LAS VEGA NV 16:18	1855505
rq&n	11/01/06				180	MONSON DOUGLAS M	
rq&n	11/01/06		\$0.10	014	1	Long Distance Telephone Charges 7022909154 LAS VEGA NV 18:23	1855506
jarvs	11/01/06	75684	\$20.00	451	1	Filing Fee - UCC (Pegasus-MH Adventures) - California Secretary of State	1856124
jarvs	11/02/06	141334	\$593.95	014	1	Long Distance Telephone Charges -- AT&T	1855609
jarvs	11/02/06	141334	\$375.38	014	1	Long Distance Telephone Charges -- AT&T	1855612

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	11/02/06	141334	\$630.44	014	1	Long Distance Telephone Charges - - AT&T	1855613
jarvs	11/02/06	141334	\$285.71	014	1	Long Distance Telephone Charges - - AT&T	1855615
jarvs	11/02/06	141334	\$225.77	014	1	Long Distance Telephone Charges - - AT&T	1855616
jarvs	11/02/06	141334	\$232.08	014	1	Long Distance Telephone Charges - - AT&T	1855617
jarvs	11/02/06	141334	\$554.28	014	1	Long Distance Telephone Charges - - AT&T	1855618
jarvs	11/02/06	141334	\$410.07	014	1	Long Distance Telephone Charges - - AT&T	1855619
jarvs	11/02/06	141334	\$256.87	014	1	Long Distance Telephone Charges - - AT&T	1855620
jarvs	11/02/06	141334	\$253.27	014	1	Long Distance Telephone Charges - - AT&T	1855621
jarvs	11/02/06	141334	\$86.07	014	1	Long Distance Telephone Charges - - AT&T	1855622
jarvs	11/02/06	141334	\$13.40	064	67	Copying Expense 110206 HURST CARRIE	1855902
rq&n	11/02/06		\$3.20	064	16	Copying Expense 110206 MONSON DOUGLAS M	1855903
rq&n	11/02/06		\$0.20	014	1	Long Distance Telephone Charges 7027342400 LAS VEGA NV 14:56 180 MONSON DOUGLAS M	1855904
rq&n	11/02/06		\$9.00	064	45	Copying Expense 110206 BRINKERHOFF ALLAN T	1855905
rq&n	11/02/06		\$0.91	014	1	Long Distance Telephone Charges 8185022748 GLENDALE CA 16:39 1080 MONSON DOUGLAS M	1855906
rq&n	11/02/06		\$0.40	064	2	Copying Expense 110206 BRINKERHOFF ALLAN T	1855907
rq&n	11/02/06		\$9.00	064	45	Copying Expense 110206 BRINKERHOFF ALLAN T	1855908
rq&n	11/02/06		\$0.80	064	4	Copying Expense 110206 MONSON DOUGLAS M	1855909
jarvs	11/02/06	75686	\$30.00	451	1	Filing Fee - UCC (6425 Gess Ltd.) - - Texas Secretary of State	1856123
jarvs	11/02/06	75683	\$20.00	451	1	Filing Fee - UCC (Ocean Atlantic Chicago, LLC) - - Illinois Secretary of State	1856125
jarvs	11/02/06	75682	\$60.00	451	1	Filing Fee - UCC (Columbia Managing Partners) - - Nevada Secretary of State	1856126
jarvs	11/02/06		\$2.40	064	1	Copying Expense	1856578
jarvs	11/02/06		\$1.20	064	1	Copying Expense	1856579
jarvs	11/02/06	75681	\$30.00	451	1	Filing Fee - UCC - (Columbia Managing Partners) - Texas Secretary of State	1857444
jarvs	11/02/06	75685	\$8.00	451	1	Filing Fee - UCC - Binford Medical Developers - Indiana Secretary of State	1857760
rq&n	11/03/06		\$0.20	064	1	Copying Expense 110306 BRINKERHOFF ALLAN T	1856060
rq&n	11/03/06		\$7.80	064	39	Copying Expense 110306 BRINKERHOFF ALLAN T	1856061

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/03/06		\$2.60	064	13	Copying Expense 110306 BRINKERHOFF ALLAN T	1856062
rq&n	11/03/06		\$1.20	064	6	Copying Expense 110306 MONSON DOUGLAS M	1856063
rq&n	11/03/06		\$0.40	014	1	Long Distance Telephone Charges 7022287590 LAS VEGA NV 11:04 480 MONSON DOUGLAS M	1856064
rq&n	11/03/06		\$3.00	064	15	Copying Expense 110306 BRINKERHOFF ALLAN T	1856065
rq&n	11/03/06		\$0.43	014	1	Long Distance Telephone Charges 7027342400 LAS VEGA NV 13:56 480 MONSON DOUGLAS M	1856066
rq&n	11/03/06		\$0.20	064	1	Copying Expense 110306 OKERLUND LORRI	1856067
rq&n	11/03/06		\$4.80	064	24	Copying Expense 110306 BRINKERHOFF ALLAN T	1856068
rq&n	11/03/06		\$0.08	014	1	Long Distance Telephone Charges 9547688247 FT LAUDER FL 15:33 60 MONSON DOUGLAS M	1856069
rq&n	11/03/06		\$0.80	064	4	Copying Expense 110306 BRINKERHOFF ALLAN T	1856070
rq&n	11/03/06		\$0.20	064	1	Copying Expense 110306 STRONG STEVEN	1856071
rq&n	11/03/06		\$0.13	014	1	Long Distance Telephone Charges 2023264020 WASHINGT DC 11:21 120 MONSON ELAINE A	1856072
jarvs	11/03/06		\$253.00	064	1,265	Copying Expense	1856576
jarvs	11/03/06		\$6.00	064	1	Copying Expense	1856581
jarvs	11/03/06		\$349.60	064	1	Copying Expense	1856582
jarvs	11/03/06		\$77.80	064	1	Copying Expense	1856583
jarvs	11/03/06		\$25.80	064	1	Copying Expense	1856584
jarvs	11/03/06		\$174.15	016	1	Postage	1856530
rq&n	11/04/06		\$14.60	064	73	Copying Expense 110406 STRONG STEVEN	1856111
jarvs	11/06/06	75648	\$30.00	451	1	Filing Fee - UCC (619 Main LP) - - Texas Secretary of State	1856127
jarvs	11/06/06	141380	\$194.02	474	1	Business Meal(s) - - Annette W. Jarvis	1856142
jarvs	11/06/06	141380	\$230.13	118	1	Travel Expense - - Annette W. Jarvis	1856143
jarvs	11/06/06	141380	\$315.88	118	1	Travel Expense - - Annette W. Jarvis	1856144
jarvs	11/06/06	141380	\$278.53	118	1	Travel Expense - - Annette W. Jarvis	1856145
jarvs	11/06/06	141385	\$177.51	118	1	Travel Expense - - Elaine A. Monson	1856151
jarvs	11/06/06	141395	\$476.61	118	1	Travel Expense - - Steven C. Strong	1856170
jarvs	11/06/06	141395	\$23.40	474	1	Business Meal(s) - - Steven C. Strong	1856171
rq&n	11/06/06		\$3.00	064	15	Copying Expense 110606 BRINKERHOFF ALLAN T	1856304

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/06/06		\$0.40	064	2	Copying Expense 110606 BRINKERHOFF ALLAN T	1856305
rq&n	11/06/06		\$4.60	064	23	Copying Expense 110606 MONSON DOUGLAS M	1856306
jarvs	11/06/06		\$17.60	064	1	Copying Expense	1856587
jarvs	11/06/06		\$1.20	064	1	Copying Expense	1856588
jarvs	11/06/06		\$0.20	064	1	Copying Expense	1856589
jarvs	11/06/06		\$224.10	111	1	Air Fare - - American Express	1856381
jarvs	11/07/06	141407	\$1.40	064	7	Copying Expense 110706 BROWN PATRICIA	1856537
rq&n	11/07/06		\$0.60	064	3	Copying Expense 110706 KOTTER BEN	1856538
rq&n	11/07/06		\$55.60	064	1	Copying Expense	1856597
jarvs	11/07/06		\$0.80	064	1	Copying Expense	1856598
jarvs	11/07/06		\$276.35	019	1	Westlaw	1858614
hurst	11/07/06		\$1.60	064	8	Copying Expense 110806 BRINKERHOFF ALLAN T	1857088
rq&n	11/08/06		\$0.80	064	4	Copying Expense 110806 BRINKERHOFF ALLAN T	1857089
rq&n	11/08/06		\$4.40	064	22	Copying Expense 110806 BRINKERHOFF ALLAN T	1857090
rq&n	11/08/06		\$1.20	064	6	Copying Expense 110806 BROWN PATRICIA	1857091
rq&n	11/08/06		\$2.20	064	11	Copying Expense 110806 OKERLUND LORRI	1857092
rq&n	11/08/06		\$2.20	064	11	Copying Expense 110806 OKERLUND LORRI	1857093
rq&n	11/08/06		\$15.80	064	79	Copying Expense 110806 OKERLUND LORRI	1857094
rq&n	11/08/06		\$0.04	014	1	Long Distance Telephone Charges 7028706060 LAS VEGA NV 13:58 0 HURST CARRIE	1857095
rq&n	11/08/06		\$27.60	064	138	Copying Expense 110806 OKERLUND LORRI	1857096
rq&n	11/08/06		\$21.40	064	107	Copying Expense 110806 OKERLUND LORRI	1857097
rq&n	11/08/06		\$0.21	014	1	Long Distance Telephone Charges 9544154555 DEERFLDB FL 15:02 240 MONSON DOUGLAS M	1857098
hurst	11/08/06		\$45.92	019	1	Westlaw	1859901
jarvs	11/08/06		\$1.20	064	1	Copying Expense	1860580
rq&n	11/09/06		\$48.00	064	240	Copying Expense 110906 BROWN PATRICIA	1857594
rq&n	11/09/06		\$0.11	014	1	Long Distance Telephone Charges 9497055600 IRVINE, CA 12:08 120 HURST CARRIE	1857595
rq&n	11/09/06		\$7.20	064	36	Copying Expense 110906 HURST CARRIE	1857596

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/10/06		\$0.09	014	1	Long Distance Telephone Charges 3107881223 BEVERLYH CA 18:29 60 MONSON DOUGLAS M	1857668
rq&n	11/10/06		\$0.20	064	1	Copying Expense 111006 OKERLUND LORRI	1857720
rq&n	11/10/06		\$2.60	064	13	Copying Expense 111006 BINGHAM KAREN	1857721
rq&n	11/10/06		\$1.60	064	8	Copying Expense 111006 BINGHAM KAREN	1857722
rq&n	11/13/06		\$0.26	014	1	Long Distance Telephone Charges 7027342400 LAS VEGA NV 09:44 300 MONSON DOUGLAS M	1858030
rq&n	11/13/06		\$0.20	064	1	Copying Expense 111306 STRONG STEVEN	1858031
jarvs	11/14/06	141439	\$290.10	111	1	Air Fare -- Bankcard Center	1857765
jarvs	11/14/06	141439	\$29.00	111	1	Air Fare -- Bankcard Center	1857766
jarvs	11/14/06	141439	\$261.10	111	1	Air Fare -- Bankcard Center	1857767
jarvs	11/14/06	141439	\$350.11	111	1	Air Fare -- Bankcard Center	1857769
jarvs	11/14/06	141439	\$350.11	111	1	Air Fare -- Bankcard Center	1857770
jarvs	11/14/06	141439	\$29.00	111	1	Air Fare -- Bankcard Center	1857774
jarvs	11/14/06	141439	\$29.00	111	1	Air Fare -- Bankcard Center	1857775
jarvs	11/14/06	141439	\$29.00	111	1	Air Fare -- Bankcard Center	1857776
jarvs	11/14/06	141439	\$129.80	111	1	Air Fare -- Bankcard Center	1857777
jarvs	11/14/06	141439	\$29.00	111	1	Air Fare -- Bankcard Center	1857778
jarvs	11/14/06	141439	\$29.00	111	1	Air Fare -- Bankcard Center	1857779
jarvs	11/14/06	141439	\$131.30	111	1	Air Fare -- Bankcard Center	1857780
jarvs	11/14/06	141439	\$350.11	111	1	Air Fare -- Bankcard Center	1857781
jarvs	11/14/06	141439	\$350.11	111	1	Air Fare -- Bankcard Center	1857782
jarvs	11/14/06	141439	-\$129.80	111	1	Air Fare -- Bankcard Center	1857783
jarvs	11/14/06	141439	-\$261.10	111	1	Air Fare -- Bankcard Center	1857784
jarvs	11/14/06	141439	-\$129.80	111	1	Air Fare -- Bankcard Center	1857785
rq&n	11/14/06	141439	\$46.00	064	230	Copying Expense 111406 HURST CARRIE	1858228
rq&n	11/14/06		\$0.60	064	3	Copying Expense 111406 BROWN PATRICIA	1858229
rq&n	11/14/06		\$0.08	014	1	Long Distance Telephone Charges 8012293835 OREM, UT UT 17:51 60 HURST CARRIE	1858230
jarvs	11/14/06		\$2.40	064	1	Copying Expense	1860583
jarvs	11/15/06		\$0.40	064	1	Copying Expense	1860584

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/16/06		\$1.00	064	5	Copying Expense 111606 BROWN PATRICIA	1858493
rq&n	11/16/06		\$0.20	064	1	Copying Expense 111606 BROWN PATRICIA	1858494
rq&n	11/16/06		\$0.16	014	1	Long Distance Telephone Charges 7027342400 LAS VEGA NV 16:52 180 MONSON DOUGLAS M	1858495
rq&n	11/16/06		\$5.00	064	25	Copying Expense 111606 HURST CARRIE	1858496
jarvs	11/16/06		\$5.20	064	1	Copying Expense	1860581
jarvs	11/16/06		\$2.80	064	1	Copying Expense	1860582
jarvs	11/16/06		\$13.69	013	1	Federal Express Charges	1862001
rq&n	11/17/06		\$0.60	064	3	Copying Expense 111706 OKERLUND LORRI	1858774
rq&n	11/17/06		\$0.40	064	2	Copying Expense 111706 OKERLUND LORRI	1858775
rq&n	11/17/06		\$29.20	064	146	Copying Expense 111706 OKERLUND LORRI	1858776
rq&n	11/17/06		\$0.20	064	1	Copying Expense 111706 OKERLUND LORRI	1858777
jarvs	11/17/06		\$46.00	064	1	Copying Expense	1860585
jarvs	11/17/06		\$4.00	064	1	Copying Expense	1860586
jarvs	11/17/06		\$22.92	013	1	Federal Express Charges	1862004
jarvs	11/20/06	141560	\$6.00	207	1	UCC Search - - Wells Fargo Remittance Center	1858858
jarvs	11/20/06	141560	\$6.00	207	1	UCC Search - - Wells Fargo Remittance Center	1858859
jarvs	11/20/06	141560	\$2.05	389	1	Search Fee - - Wells Fargo Remittance Center	1858862
jarvs	11/20/06	141560	\$3.08	389	1	Search Fee - - Wells Fargo Remittance Center	1858863
jarvs	11/20/06	141560	\$15.00	184	1	Filing Fee - UCC-1 - - Wells Fargo Remittance Center	1858864
jarvs	11/20/06	141560	\$1.03	389	1	Search Fee - - Wells Fargo Remittance Center	1858865
jarvs	11/20/06	141560	\$0.00	474	1	Business Meal(s) - - Wells Fargo Remittance Center	1858881
rq&n	11/20/06		\$17.20	064	86	Copying Expense 112006 BROWN PATRICIA	1859153
rq&n	11/20/06		\$8.40	064	42	Copying Expense 112006 BROWN PATRICIA	1859154
rq&n	11/20/06		\$30.00	064	150	Copying Expense 112006 KOTTER BEN	1859155
rq&n	11/21/06		\$0.60	064	3	Copying Expense 112106 BROWN PATRICIA	1859298
rq&n	11/21/06		\$20.00	064	100	Copying Expense 112106 LILYQUIST LINDA S	1859299
rq&n	11/21/06		\$17.60	064	88	Copying Expense 112106 LILYQUIST LINDA S	1859300
rq&n	11/21/06		\$20.00	064	100	Copying Expense 112106 LILYQUIST LINDA S	1859301
rq&n	11/21/06		\$3.20	064	16	Copying Expense 112106 LILYQUIST LINDA S	1859302

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/21/06		\$35.40	064	177	Copying Expense 112106 LILYQUIST LINDA S	1859303
rq&n	11/21/06		\$5.60	064	28	Copying Expense 112106 MONSON DOUGLAS M	1859304
rq&n	11/21/06		\$9.60	064	48	Copying Expense 112106 MONSON DOUGLAS M	1859305
rq&n	11/21/06		\$4.80	064	24	Copying Expense 112106 HANSEN ALISON	1859306
jarvs	11/21/06		\$2.40	064	1	Copying Expense	1860587
jarvs	11/21/06		\$2.40	064	1	Copying Expense	1860588
jarvs	11/21/06		\$2.40	064	1	Copying Expense	1860589
kottr	11/21/06		\$49.97	019	1	Westlaw	1860827
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862010
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862011
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862013
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862014
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862016
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862017
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862018
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862019
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862020
jarvs	11/21/06		\$14.72	013	1	Federal Express Charges	1862021
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862022
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862023
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862024
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862025
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862027
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862028
jarvs	11/21/06		\$12.85	013	1	Federal Express Charges	1862029
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862030
jarvs	11/21/06		\$22.47	013	1	Federal Express Charges	1862031
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862032
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862033
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862034
jarvs	11/21/06		\$12.85	013	1	Federal Express Charges	

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	11/21/06		\$12.85	013	1	Federal Express Charges	1862035
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862036
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862037
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862038
jarvs	11/21/06		\$12.85	013	1	Federal Express Charges	1862039
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862040
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862041
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862042
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862043
jarvs	11/21/06		\$13.35	013	1	Federal Express Charges	1862044
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862045
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862047
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862048
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862049
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862050
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862051
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862052
jarvs	11/21/06		\$12.47	013	1	Federal Express Charges	1862066
jarvs	11/21/06		\$23.77	013	1	Federal Express Charges	1862067
jarvs	11/21/06		\$24.12	013	1	Federal Express Charges	1862068
jarvs	11/21/06		\$25.22	013	1	Federal Express Charges	1862070
jarvs	11/21/06		\$13.12	013	1	Federal Express Charges	1862071
jarvs	11/21/06		\$25.22	013	1	Federal Express Charges	1862072
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1862073
jarvs	11/21/06		\$24.12	013	1	Federal Express Charges	1862074
jarvs	11/21/06		\$14.12	013	1	Federal Express Charges	1858903
jarvs	11/22/06	141597	\$78.01	118	1	Travel Expense -- Annette W. Jarvis	1858904
jarvs	11/22/06	141597	\$440.23	118	1	Travel Expense -- Annette W. Jarvis	1858905
jarvs	11/22/06	141597	\$175.77	474	1	Business Meal(s) -- Annette W. Jarvis	1858908
jarvs	11/22/06	141603	\$243.01	118	1	Travel Expense -- Elaine A. Monson	1858909
jarvs	11/22/06	141603	\$871.99	118	1	Travel Expense -- Elaine A. Monson	

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	11/22/06	141603	\$21.82	474	1	Business Meal(s) -- Elaine A. Monson	1858910
jarvs	11/22/06	141607	\$19.00	118	1	Travel Expense -- Mark W. Pugsley	1858921
jarvs	11/22/06	141607	\$47.65	474	1	Business Meal(s) -- Mark W. Pugsley	1858922
rq&n	11/22/06		\$5.40	064	27	Copying Expense 112206 MONSON DOUGLAS M	1859438
rq&n	11/22/06		\$1.80	064	9	Copying Expense 112206 OKERLUND LORRI	1859439
rq&n	11/22/06		\$0.20	064	1	Copying Expense 112206 OKERLUND LORRI	1859440
jarvs	11/22/06		\$242.34	016	1	Postage	1860371
jarvs	11/22/06		\$51.18	016	1	Postage	1860375
jarvs	11/22/06		\$20.00	064	1	Copying Expense	1860590
jarvs	11/22/06		\$32.40	064	1	Copying Expense	1860591
jarvs	11/27/06	141621	\$137.44	014	1	Long Distance Telephone Charges -- AT&T	1858955
jarvs	11/27/06	141621	\$381.69	014	1	Long Distance Telephone Charges -- AT&T	1858956
jarvs	11/27/06	141621	\$100.04	014	1	Long Distance Telephone Charges -- AT&T	1858957
jarvs	11/27/06	141621	\$104.54	014	1	Long Distance Telephone Charges -- AT&T	1858958
jarvs	11/27/06	141621	\$146.00	014	1	Long Distance Telephone Charges -- AT&T	1858959
jarvs	11/27/06	141621	\$54.08	014	1	Long Distance Telephone Charges -- AT&T	1858960
jarvs	11/27/06	141621	\$492.10	014	1	Long Distance Telephone Charges -- AT&T	1858961
jarvs	11/27/06	141621	\$234.34	014	1	Long Distance Telephone Charges -- AT&T	1858962
jarvs	11/27/06	141621	\$76.15	014	1	Long Distance Telephone Charges -- AT&T	1858963
jarvs	11/27/06	141621	\$214.52	014	1	Long Distance Telephone Charges -- AT&T	1858964
jarvs	11/27/06	141621	\$45.07	014	1	Long Distance Telephone Charges -- AT&T	1858965
jarvs	11/27/06	141621	\$271.29	014	1	Long Distance Telephone Charges -- AT&T	1858966
jarvs	11/27/06	141621	\$295.62	014	1	Long Distance Telephone Charges -- AT&T	1858967
jarvs	11/27/06	141621	\$244.70	014	1	Long Distance Telephone Charges -- AT&T	1858969
jarvs	11/27/06	141621	\$9.02	014	1	Long Distance Telephone Charges -- AT&T	1858970
jarvs	11/27/06	141621	\$123.46	014	1	Long Distance Telephone Charges -- AT&T	1858971
jarvs	11/27/06	141621	\$27.04	014	1	Long Distance Telephone Charges -- AT&T	1858973
jarvs	11/27/06	141621	\$36.05	014	1	Long Distance Telephone Charges -- AT&T	1858974
jarvs	11/27/06	141621	\$201.89	014	1	Long Distance Telephone Charges -- AT&T	1858975

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	11/27/06		\$0.05	014	1	Long Distance Telephone Charges 9705339084 MANCOS, CO 10:16 0 HURST CARRIE	1859640
rq&n	11/27/06		\$0.04	014	1	Long Distance Telephone Charges 9169390125 FOLSOM, CA 10:18 0 HURST CARRIE	1859641
rq&n	11/27/06		\$1.46	014	1	Long Distance Telephone Charges 9705339084 MANCOS, CO 11:03 1800 HURST CARRIE	1859642
rq&n	11/27/06		\$44.00	064	220	Copying Expense 112706 JARVIS ANNETTE	1859643
rq&n	11/27/06		\$0.60	064	3	Copying Expense 112706 MARTIN MELANIE	1859644
rq&n	11/27/06		\$1.20	064	6	Copying Expense 112706 MARTIN MELANIE	1859645
rq&n	11/27/06		\$0.40	064	2	Copying Expense 112706 MONSON DOUGLAS M	1859646
rq&n	11/27/06		\$0.04	014	1	Long Distance Telephone Charges 6262871888 ALHAMBRA CA 17:13 0 HURST CARRIE	1859647
rq&n	11/27/06		\$0.59	014	1	Long Distance Telephone Charges 6262871888 ALHAMBRA CA 17:47 660 HURST CARRIE	1859648
jarvs	11/27/06		\$2.40	064	1	Copying Expense	1860592
jarvs	11/27/06		\$8.35	013	1	Federal Express Charges	1862086
rq&n	11/28/06		\$133.00	064	665	Copying Expense 112806 JARVIS ANNETTE	1859838
rq&n	11/28/06		\$0.51	014	1	Long Distance Telephone Charges 4357235787 BRIGHAM, UT 15:08 660 HURST CARRIE	1859839
rq&n	11/28/06		\$6.20	064	31	Copying Expense 112806 BRINKERHOFF ALLAN T	1859840
rq&n	11/28/06		\$0.40	064	2	Copying Expense 112806 BRINKERHOFF ALLAN T	1859841
jarvs	11/28/06		\$11.80	064	1	Copying Expense	1860593
rq&n	11/29/06		\$45.60	064	228	Copying Expense 112906 JARVIS ANNETTE	1860198
rq&n	11/29/06		\$0.24	014	1	Long Distance Telephone Charges 8316260809 CARMEL, CA 13:05 240 HURST CARRIE	1860199
jarvs	11/29/06		\$44.80	064	1	Copying Expense	1860594
jarvs	11/29/06		\$0.20	064	1	Copying Expense	1860595
jarvs	11/29/06		\$2.40	064	1	Copying Expense	1860596
jarvs	11/29/06		\$11.40	064	1	Copying Expense	1860605
rq&n	11/30/06		\$1.10	014	1	Long Distance Telephone Charges 4154561506 SAN RAFA CA 09:57 1320 HURST CARRIE	1860228
rq&n	11/30/06		\$0.20	064	1	Copying Expense 113006 HANSEN ALISON	1860334

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	11/30/06		\$6.40	064	1	Copying Expense	1860597
jarvs	11/30/06		\$15.80	064	1	Copying Expense	1860598
jarvs	11/30/06		\$4.60	064	1	Copying Expense	1860599
jarvs	11/30/06		\$2.00	064	1	Copying Expense	1860600
jarvs	11/30/06		\$20.24	013	1	Federal Express Charges	1864106
COST TOTAL			\$16,344.45				

“Exhibit J-17”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357340

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00019

FTD Committee Relations

11/03/06 A Jarvis	.30	Conference call with Committees regarding issues with APA, plan negotiations (1.2).
11/03/06 S Strong	.25	Participate in teleconference with debtors and committees professionals regarding various plan issues and compromises (1.).
11/05/06 A Jarvis	.55	Conference call with committees regarding revisions to plan of reorganization, APA (2.2).
11/06/06 A Jarvis	.85	Conference call with Committees regarding plan and disclosure statement, APA (3.4).
11/06/06 S Strong	.37	Participate in telephone conference with debtors and committees professionals regarding current draft of disclosure statement and further revisions needed (0.9); review and analysis of proposed inserts from various committees for disclosure statement (0.6).
11/07/06 A Jarvis	.25	Conference call with Committees on disclosure statement (1.0).
11/10/06 A Jarvis	.43	Conference call with Committees on finalizing plan of reorganization (1.7).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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January 19, 2007

11/10/06 S Strong	.12 Participate in follow-up conference call with committees regarding final revisions to plan and disclosure statement in advance of Mondays hearing for approval of disclosure statement (.5).
11/10/06 S Strong	.15 Participate in conference call with committees regarding Plan issues and liquidation analysis (.6).
11/21/06 A Jarvis	.25 Conference call with committees regarding solicitation/plan confirmation issues (1.0).
11/30/06 A Jarvis	.05 Correspondence on committee meeting (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,067.62

“Exhibit J-18”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357344

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00025

FTD - Case Administration

11/14/06 S Strong	.60 Review emails from FTDF committee regarding potential write-down of assets (0.3); telephone conference with S. Smith regarding same (0.1); analyze write down issues (0.2).
11/16/06 S Strong	.80 Further analysis of FTDF asset write-down issue (0.4); review prior emails from FTDF committee counsel regarding same (0.2); telephone conference with S. Smith regarding same (0.2).
11/17/06 S Strong	.50 Continued analysis regarding issues raised by FTDF Committee regarding possible write-down of FTDF assets (0.4); telephone conference with S. Smith regarding same (0.1).
11/17/06 S Strong	.60 Participate in telephone conference with C. Pajak regarding coordination of efforts regarding plan confirmation issues and claims objections (0.3); coordinate efforts concerning plan confirmation brief and evidentiary support for same (0.3).
11/21/06 S Cummings	.30 Conference call with First Trust regarding PBGL's claims.
11/21/06 A Jarvis	.30 Review correspondence on tax issues.

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11/21/06 S Strong .60 Participate in telephone conference with E.
Karasik, A. Parlen, K. J. Applegate and S. A.
Cummings regarding PBGC claims against FTDF
(0.4); analyze issues raised on call (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$920.50